

1 Wesley H. Avery (Tr)  
2 758 E. Colorado Blvd., Suite 210  
3 Pasadena, California 91101  
4 *lmavyantrustee@gmail.com*  
Telephone: (626) 395-7576  
Facsimile: (661) 430-5467

5  
6 Chapter 7 Trustee

7 *Fiducia in faciem incertum*

8 **UNITED STATES BANKRUPTCY COURT**

9 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

10  
11 In re:

12 LEOPOLDO ALMODOVAR DIMAGUILA ) Case No. 2:17-bk-17166 RK  
13 AND TERESITA RAGRAGIO DIMAGUILA, )  
14 ) Chapter 7  
15 Debtors. )  
16 ) **APPLICATION OF CHAPTER 7  
TRUSTEE TO EMPLOY MENCHACA  
& COMPANY LLP AS ACCOUNTANT;  
DECLARATION OF JOHN J.  
MENCHACA**  
17 ) [Local Rule 2014-1 (b)(1)]  
18 )  
19 ) DATE: None Required  
20 ) TIME: None Required  
PLACE: None Required  
)

21 **TO THE HONORABLE ROBERT N. KWAN, UNITED STATES BANKRUPTCY  
22 JUDGE, AND OTHER INTERESTED PARTIES:**

23 **W**esley H. Avery (hereinafter "Applicant") applies to the above-captioned court for an  
24 order authorizing the employment of MENCHACA & COMPANY LLP, Certified Public  
25 Accountants & Business Consultants (the "MCO" or "Menchaca"), to render accounting services  
26 to the bankruptcy estate of Leopoldo Almodovar Dimaguila and Teresita Ragragio Dimaguila  
27 (the "Debtors"), effective August 16, 2017 and respectfully represents:

28 1. Applicant, pursuant to 11 U.S.C. Section 701, is the duly appointed, qualified and

1 acting Trustee in the above-captioned bankruptcy proceeding.

2       2. In order to faithfully discharge his duties, the Applicant requires the assistance  
3 and expertise of an accountant capable of rendering accounting services to the estate.

4       3. The Notice of the Application to Employ Accountant was served on the creditors  
5 of the estate on August 25, 2017. A copy of the notice is attached hereto as Exhibit "A", and  
6 incorporated herein by this reference.

7       4. Applicant has discussed with MENCHACA & COMPANY LLP, Certified Public  
8 Accountants and Business Consultants (hereinafter "Menchaca" or "MCO"), its availability to  
9 render accounting services to the estate, and its proposed employment by the Trustee. Menchaca  
10 has agreed to render services to the estate on the terms and conditions set forth in this  
11 Application.

12       5. Upon preliminary review Menchaca believes this engagement will entail  
13 providing accounting services to the estate, in particular, to perform a tax analysis of proceeds  
14 received by the Trustee, prepare necessary federal and state tax returns, resolve any tax issues  
15 that may arise, and providing other accounting services as may be required by the Trustee for the  
16 benefit of the estate.

17       6. Menchaca's services may include:

18               (a) Review of Debtors' prior year income tax returns, bankruptcy petition and  
19 schedules and documents related to the liquidation of the estate's assets and the transactions  
20 attendant thereto;

21               (b) Review and tax analysis of transactions, including capital gains calculations,  
22 consideration of tax attributes inherited from the Debtors and other considerations, of the estate's  
23 liquidated assets, to determine the appropriate (and most beneficial to the estate) tax treatment;

24               (c) Preparation of federal and state Fiduciary income tax returns to reflect the  
25 transactions of the estate;

26               (d) Communication with taxing authorities on behalf of the estate;

27               (e) Obtaining the required tax clearance from the Internal Revenue Service for the  
28 estate's income tax returns; and

(f) Performing any other financial analysis, investigation, general accounting services and address any other tax matters which may be required by the Trustee to properly administer the estate and maintain tax compliance.

7. These services entail sufficient complexities of accounting and tax issues, to warrant the employment of Menchaca pursuant to this Employment Application in lieu of utilizing the procedure set forth in Local Bankruptcy Rule 2016-2(d).

8. A schedule of Menchaca's hourly rates and resume is attached hereto as Exhibit "B" and incorporated herein by reference. Applicant is informed and believes that Menchaca's hourly rates are reasonable in light of current hourly rates charged by other accountants.

9. Menchaca understands and agrees to accept employment on grounds that its fees may be awarded only by application and approval by this Court after notice and a hearing pursuant to §330 of the Bankruptcy Code.

10. Menchaca is familiar with the Bankruptcy Code, the Bankruptcy rules, the Local Bankruptcy Rules and the Guidelines of the United States Trustee, and will comply with them.

11. Menchaca has not received nor was paid a retainer from the Debtors, the estate, a principal of the estate, or any third party. Menchaca may only be compensated as approved by this Court after notice and a hearing pursuant to §330 of the Bankruptcy Code.

12. The court has power to authorize employment of Menchaca pursuant to 11 U.S.C. section 327 (a); which states, in pertinent part:

[T]he trustee, with the court's approval, may employ one or more . . . accountants . . . or other professional persons, that do not hold or represent interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying the trustee's duties under this title.

13. Applicant has attempted to determine whether Menchaca has an interest adverse to that of the estate with regard to the matters upon which it is to engage. Attached hereto and made part hereof is the declaration of John J. Menchaca, which supports Applicant's conclusion that no such adverse interest exists and that Menchaca is a "disinterested person" as that term is defined in the Bankruptcy Code.

14. Menchaca does not have a pre-petition claim against the Debtors. Further, does

1 not have any connections with the Debtors, any insider information of the Debtors, or any related  
2 entities of the Debtors or principals of the Debtors. Menchaca has not received a retainer from  
3 the Debtors, the estate, principal of the estate, or any third party.

4

5 WHEREFORE, Applicant respectfully requests that he be authorized to employ  
6 MENCHACA & COMPANY LLP, Certified Public Accountants & Business Consultants as his  
7 accountant to render services as described in the foregoing Application, effective as of August  
8 16, 2017, with compensation to be paid as an administrative expense in such amounts as this  
9 Court may hereinafter determine and allow.

10

11 DATED: August 22, 2017

12



The image shows a handwritten signature in blue ink, which appears to read "Wesley H. Avery". The signature is fluid and cursive, with a horizontal line drawn through it below the signature itself.

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Wesley H. Avery  
Chapter 7 Trustee

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address  MENCHACA & COMPANY LLP 835 Wilshire Boulevard, Suite 300 Los Angeles, California 90017 Telephone: (213) 683-3317 Facsimile: (213) 683-1883 jmenchaca@menchacacpa.com  Proposed Accountants for Wesley H. Avery, Chapter 7 Trustee for the Bankruptcy Estate of Leopoldo Almodovar Dimaguila and Teresita Ragragio Dimaguila  <i>Attorney for:</i>	FOR COURT USE ONLY
<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</b>	
In re:  LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRAGIO DIMAGUILA,	CASE NO.: 2:17-bk-17166 RK CHAPTER: 7
<b>STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014</b> <b>(File with Application for Employment)</b>	
Debtor(s).	[No Hearing Required]

1. Name, address and telephone number of the professional (Professional) submitting this Statement:

MENCHACA & COMPANY LLP  
835 Wilshire Boulevard, Suite 300  
Los Angeles, California 90017  
Telephone: (213) 683-3317

2. The services to be rendered by the Professional in this case are (*specify*):

Please see attached list of services to be rendered.

3. The terms and source of the proposed compensation and reimbursement of the Professional are (*specify*):

Menchaca understands and agrees to accept employment on grounds that its fees may be awarded only by application and approval by this Court after notice and a hearing pursuant to 11 U.S.C. §330 of the Bankruptcy Code.

4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are (*specify*):  
Menchaca has not received nor was paid a retainer from the Debtor, the estate, a principal of the estate, or any third party.
5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of (*specify*):  
Conflicts check with major secured and unsecured creditors, owners, officers and /or directors and other professionals retained in the case.
6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee (*specify, attaching extra pages as necessary*):

NONE

7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows (*specify, attaching extra pages as necessary*):  
NONE
8. The Professional is not and was not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtor.
9. The Professional does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, except as follows (*specify, attaching extra pages as necessary*):  
NONE

10. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional (*specify*):

John J. Menchaca, Managing Partner  
835 Wilshire Boulevard, Suite 300  
Los Angeles, California 90017

Telephone: (213) 683-3317

11. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows  
*(specify, attaching extra pages as necessary):*

NONE

12. Total number of attached pages of supporting documentation: 1

13. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury  
under the laws of the United States, that the foregoing is true and correct except that I declare that paragraphs 6  
through 9 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

08/25/2017	John J. Menchaca	/s/ John J. Menchaca
Date	Printed Name	Signature

Leopoldo Almodovar Dimaguila and Teresita Ragragio Dimaguila  
Case No. 2:17-bk-17166 RK

The services to be rendered by the Professional in this case are:

1. Review of Debtors' prior year income tax returns, bankruptcy petition and schedules and documents related to the liquidation of the estate's assets and the transactions attendant thereto;
2. Review and tax analysis of transactions, including capital gains calculations, consideration of tax attributes inherited from the Debtors and other considerations of the estate's liquidated assets, to determine the appropriate (and most beneficial to the estate) tax treatment;
3. Preparation of federal and state income tax returns to reflect the transactions of the estate;
4. Communication with taxing authorities on behalf of the estate;
5. Obtain the required tax clearance from the Internal Revenue Service for the estate's income tax returns; and
6. Perform any other financial analysis, investigation, general accounting services and address any other tax matters which may be required by the Trustee to properly administer the estate and maintain tax compliance.

**EXHIBIT “A”**

1 MENCHACA & COMPANY LLP  
2 835 Wilshire Boulevard, Suite 300  
3 Los Angeles, California 90017  
Telephone: (213) 683-3317  
Facsimile: (213) 683-1883  
*jmenchaca@menchacacpa.com*

5 Proposed Accountant for the Bankruptcy Estate of Leopoldo Almodovar Dimaguila and Teresita  
Ragragio Dimaguila

**UNITED STATES BANKRUPTCY COURT**  
**CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

**TO THE HONORABLE ROBERT N. KWAN, UNITED STATES BANKRUPTCY  
JUDGE, AND OTHER INTERESTED PARTIES:**

PLEASE TAKE NOTICE that Wesley H. Avery the duly appointed Chapter 7 Trustee (the "Trustee" or "Applicant"), will file an application to employ accountants (the "Application") with the United States Bankruptcy Court.

The applicant requests the employment of MENCHACA & COMPANY LLP, Certified Public Accountants & Business Consultants (the "Company" or "MCO"), effective as of August 16, 2017 to render accounting services to the estate, in particular, a tax analysis of proceeds received by the Trustee, preparation of necessary federal and state income tax returns, resolution

1 of tax issues that may arise, and to provide other accounting services as may be required by the  
2 Trustee for the benefit of the Bankruptcy Estate of Leopoldo Almodovar Dimaguila and Teresita  
3 Ragragio Dimaguila (hereinafter the "Debtors").

4 MCO has not received a retainer nor will it receive a lien or interest in property of the  
5 Debtors or third parties with respect to its representation. Attached as Exhibit "1" is a copy of  
6 MCO's personnel rates setting forth the hourly rate for each professional. No compensation will  
7 be paid by Trustee to MCO except upon application to and approval by the Bankruptcy Court  
8 after notice and a hearing pursuant to §330 of the Bankruptcy Code.

9 PLEASE TAKE FURTHER NOTICE that, pursuant to Local Bankruptcy Rule 6004-1(d)  
10 and Local Bankruptcy Rule 9013-1(o), any objection and request for hearing must be in writing  
11 and must be filed and served within 14 days from the date of service of this notice, plus an  
12 additional 3 days unless this notice was served by personal delivery or posting described in Fed.  
13 R. Civ. P. 5(b)(2)(D), (E), or (F). The response or opposition to the application shall be filed  
14 with the Bankruptcy Court, at 255 E. Temple Street, Room 940, Los Angeles, CA 90012  
15 ("Clerk's Office") and served on the United States Trustee, at 915 Wilshire Boulevard, Suite  
16 1850, Los Angeles, CA 90017, and the Trustee, at 758 E. Colorado Blvd., Suite 210, Pasadena,  
17 CA 91101.

18 You may obtain a copy of the Trustee's Application by making a written request to his  
19 proposed accountant whose address and telephone number appears in the upper left hand corner  
20 of the first page of this Notice. You may obtain copies of all pleadings on the Debtors' Chapter  
21 7 case from the Clerk's office.

22  
23 Dated: August 25, 2017

/s/ John J. Menchaca

24 John J. Menchaca  
25 MENCHACA & COMPANY LLP  
26 Proposed Accountant for Wesley H. Avery  
27 Chapter 7 Trustee  
28

## **Exhibit 1**

## SUMMARY OF STAFF AND BILLING RATES

### **FROM JANUARY 1, 2012 THROUGH CURRENT**

#### **TYPICAL ITEMS OF EXPENSE**

Travel costs, including local parking and mileage – as incurred

Copy costs - .20 cents each – as incurred

Extraordinary mailing costs (over \$1.00 per item) – as incurred

Overnight courier service fees – as incurred

Direct telephone charges – as incurred

Direct telex, telefax and similar charges, .10 cents a page plus telephone charges – as incurred

Printing – as incurred

Filing fees – as incurred

#### **PERSONNEL RATES**

<u>Staff</u>	<u>Reference</u>	<u>Position</u>	<u>Rate</u>
John J. Menchaca	JJM	Managing Partner	480
Edward A. Alvarado	EAE	Value & Litigation Consultant	375
Toshihiro A. Okubo	TAO	Manager	325
Robert P. Coats	RPC	Senior	295
Scott M. McLean	SMM	Senior	295
Imelda Gaeta	IG	Paraprofessional	200

Note: Staff time may be billed at less than standard rates depending upon the nature of the work being performed.

In re: LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRAGIO DIMAGUILA

CHAPTER 7

Debtor(s)

CASE NUMBER 2:17-BK-17166-RK

**NOTE:** When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
835 WILSHIRE BOULEVARD SUITE 300, LOS ANGELES, CA 90017

The foregoing document described **NOTICE OF TRUSTEE'S APPLICATION TO EMPLOY ACCOUNTANT** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On August 25, 2017, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL** (indicate method for each person or entity served):

On August 25, 2017, I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*

**Debtors**

Leopoldo Almodovar Dimaguila  
Teresita Ragragio Dimaguila  
2923 Marsh St.

Los Angeles, CA 90039

Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. *Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

August 25, 2017  
Date

Imelda Gaeta  
Type Name

/s/Imelda Gaeta  
Signature

In re: LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRADIO DIMAGUILA	CHAPTER 7
Debtor(s).	CASE NUMBER 2:17-BK-17166-RK

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")**

Wesley H Avery (TR)  
wes@averytrustee.com, C117@ecfcbis.com;lucy@averytrustee.com;alexandria@averytrustee.com

Harriet L. Goldfarb on behalf of Debtor Leopoldo Almodovar Dimaguila  
hlgoldfarb@yahoo.com

Harriet L. Goldfarb on behalf of Joint Debtor Teresita Ragragio Dimaguila  
hlgoldfarb@yahoo.com

Georgeann H Nicol on behalf of Trustee Wesley H Avery (TR)  
gnicolesq@gmail.com

Valerie Smith on behalf of Interested Party Courtesy NEF  
claims@recoverycorp.com

United States Trustee (LA)  
ustregion16.la.ecf@usdoj.gov

**SERVED BY U.S. MAIL OR OVERNIGHT MAIL**(indicate method for each person or entity served):

Bank of America  
P.O. Box 301200  
Los Angeles, CA 90030-1200

Barclaycard  
P.O. Box 60517  
City of Industry, CA 91716-0517

Capital One  
P.O. Box 60599  
City of Industry, CA 91716

Carson Smithfield, LLC  
Merrick Bank  
P.O. Box 9216  
Old Bethpage, NY 11804

Department of the Treasury  
IRS  
Sacramento, CA 94240-0010

ERC/TD Bank/Target  
P.O. Box 23870  
Jacksonville, FL 32241-3870

Franchise Tax Board  
State of CA  
P.O. Box 942867  
Sacramento, CA 94267-0011

In re: LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRADIO DIMAGUILA	CHAPTER 7
Debtor(s)	CASE NUMBER 2:17-BK-17166-RK

Macy's  
P.O. Box 9001094  
Louisville, KY 40290-1094

Merrick Bank  
P.O. Box 9201  
Old Bethpage, NY 11804

Nordstrom  
P.O. Box 13589  
Scottsdale, AZ 85267

Phillips 76 Co.  
P.O. Box 530942  
Atlanta, GA 30353-0842

PRA Receivables Management, LLC  
PO Box 41021  
Norfolk, VA 23541

Target Card Services  
3901 W. 53rd St.  
Sioux Falls, SD 57106-4216

TD Bank, USA  
by American InfoSource LP as agent  
PO Box 248866  
Oklahoma City, OK 73124-8866

Wells Fargo Mortgage  
P.O. Box 30427  
Los Angeles, CA 90030-0427

**EXHIBIT “B”**

## **MENCHACA & COMPANY LLP FIRM PROFILE**

Menchaca & Company LLP is a firm of certified public accountants servicing clients throughout the Los Angeles metropolitan areas as well as other locations within California and the United States. Commercial experience includes primarily mid-sized companies with sales volume in the \$5 million to \$100 million range as well as partnerships, joint ventures and other business oriented operations. In addition to accounting and tax preparation services, the firm provides services in all areas of business and financial consulting and tax planning.

Menchaca & Company LLP has a large segment of its practice concentrated in specialized areas of receiverships, investigative accounting, bankruptcy and litigation support. Menchaca & Company LLP has been appointed as professional accountants for Trustees and receivers and to assist in reorganizations, liquidations, tax research, planning, consultation and preparation, investigation accounting and other bankruptcy matters for numerous cases. John J. Menchaca, Managing Partner of the firm, serves as a Panel Trustee on the Central District of California Interim Panel of U.S. Bankruptcy Trustees.

## MENCHACA & COMPANY LLP PERSONNEL

*JOHN J. MENCHACA-CPA, MS TAXATION, CIRA* (MANAGING PARTNER / CHAPTER 7 TRUSTEE / CHAPTER 11 TRUSTEE) Mr. Menchaca has over 25 years of experience in public accounting. He has significant tax consulting and tax compliance experience in corporate, partnership, Limited Liability Company, Limited Liability Partnership and individual taxation, at both the federal and state levels. Mr. Menchaca's corporate tax experience includes closely held corporations, publicly traded multi-state corporate consolidations and S corporations. His experience also includes tax structuring of complex business transactions, form of ownership determinations, corporate and partnership reorganizations and restructurings, dischargeability of taxes in bankruptcy and dealing with tax issues related to Chapter 7 and Chapter 11 bankruptcy filings. He has also been successfully involved with Internal Revenue and Franchise Tax Board protest and audit defense. Mr. Menchaca is also a Chapter 7 Panel Trustee for the Central District of California.

Prior to forming his own firm, Mr. Menchaca was a Principal with Vasquez & Company LLP for six years. Mr. Menchaca was also with the international accounting firm of Ernst & Young LLP for 14 years. While with Ernst & Young LLP, Mr. Menchaca provided financial, accounting and tax services to middle market privately held and publicly traded companies with revenues of up to \$250 million.

Mr. Menchaca serves on the USC / Kenneth Leventhal School of Accounting Board of Advisors. He is a member of the National Association of Bankruptcy Trustees, American Bankruptcy Institute, Los Angeles Bankruptcy Forum, Association of Insolvency and Restructuring Advisors, American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Mr. Menchaca graduated with a Bachelors of Science in Business Administration with an emphasis in Accounting from the University of Southern California and received a Masters of Science in Taxation from Golden Gate University.

*EDWARD A. ALVARADO – AVA, CFE* – (VALUATION & LITIGATION CONSULTANT) Edward A. Alvarado is the owner of the Valuation and Litigation Support Services firm of Alvarado Consulting, Inc. Mr. Alvarado has over fifteen years of litigation and consulting experience providing damage analysis involving economic, accounting and financial issues in a variety of cases including fraud, unfair business competition, patent, copyright and trademark infringement, breach of contract, accounting and attorney malpractice, antitrust and construction.

*TOSHIHIRO A. OKUBO – CPA* – (MANAGER) Mr. Okubo graduated from California State University, Los Angeles with a Bachelor of Science in Business Administration in September, 1992 and graduated from University of Southern California with a Master of Business Taxation in May, 1998. Mr. Okubo has financial and tax consulting experience with both local and big four accounting firms.

*ROBERT P. COATS* – (SENIOR ACCOUNTANT) Mr. Coats hold a Bachelor of Science Degree in Accounting from California State University, Los Angeles. Mr. Coats has 20 years of tax preparation experience for individuals and corporations and 14 years of experience preparing Chapter 7 and Chapter 11 bankruptcy estate tax returns. He is familiar with all areas of bankruptcy tax and accounting issues. Mr. Coats has tax experience with both local and big four accounting firms.

*SCOTT M. MCLEAN* – (SENIOR ACCOUNTANT) Mr. McLean graduated from California State Polytechnic University, Pomona with a Bachelor of Science in Accounting/Business Administration with an emphasis in Taxation. Mr. Mc Lean is familiar with all areas of bankruptcy tax and has experience in providing a full range of accounting services, including all aspects of Taxation.

IMELDA GAETA - (PARAPROFESSIONAL) Ms. Gaeta has worked as a Bankruptcy Trustee Administrator since 1997. Ms Gaeta has completed course work at Pasadena Community College and is the Secretary of the Trustee Administrators' Group (TAG).

In re: LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRADIO DIMAGUILA

CHAPTER 7

Debtor(s)

CASE NUMBER 2:17-BK-17166-RK

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## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
835 WILSHIRE BOULEVARD SUITE 300, LOS ANGELES, CA 90017

The foregoing document described **APPLICATION OF CHAPTER 7 TRUSTEE TO EMPLOY MENCHACA & COMPANY LLP AS ACCOUNTANT; DECLARATIOHN OF JOHN J. MENCHACA** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On August 25, 2017, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL** (indicate method for each person or entity served):

On August 25, 2017, I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*

**Debtors**

Leopoldo Almodovar Dimaguila  
Teresita Ragragio Dimaguila  
2923 Marsh St.

Los Angeles, CA 90039

Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. *Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

August 25, 2017  
Date

Imelda Gaeta  
Type Name

/s/Imelda Gaeta  
Signature

In re: LEOPOLDO ALMODOVAR DIMAGUILA and TERESITA RAGRADIO DIMAGUILA	CHAPTER 7
Debtor(s).	CASE NUMBER 2:17-BK-17166-RK

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")**

Wesley H Avery (TR)  
wes@averytrustee.com, C117@ecfcbis.com;lucy@averytrustee.com;alexandria@averytrustee.com

Harriet L. Goldfarb on behalf of Debtor Leopoldo Almodovar Dimaguila  
hlgoldfarb@yahoo.com

Harriet L. Goldfarb on behalf of Joint Debtor Teresita Ragragio Dimaguila  
hlgoldfarb@yahoo.com

Georgeann H Nicol on behalf of Trustee Wesley H Avery (TR)  
gnicolesq@gmail.com

Valerie Smith on behalf of Interested Party Courtesy NEF  
claims@recoverycorp.com

United States Trustee (LA)  
ustregion16.la.ecf@usdoj.gov